

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Muncie Community Schools (1970)**

Muncie Community Schools (1970)

| Student Instructional Category          | FY01 % of Total     |       | FY06 % of Total     |       | FY10 % of Total     |       | FY11 % of Total     |       |
|---|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
|   | FY 2001             | Exp   | FY 2006             | Exp   | FY 2010             | Exp   | FY 2011             | Exp   |
| Student Academic Achievement            | \$47,041,959        | 52.5% | \$53,902,279        | 54.5% | \$64,422,486        | 66.2% | \$61,361,008        | 66.6% |
| Student Instructional Support           | \$6,170,710         | 6.9%  | \$6,324,275         | 6.4%  | \$5,507,260         | 5.7%  | \$5,258,301         | 5.7%  |
| Overhead and Operational Nonoperational | \$22,600,048        | 25.2% | \$27,017,910        | 27.3% | \$16,358,790        | 16.8% | \$14,704,149        | 16.0% |
| Nonoperational                          | \$13,862,912        | 15.5% | \$11,630,694        | 11.8% | \$11,070,476        | 11.4% | \$10,826,884        | 11.7% |
| <b>Grand Total</b>                      | <b>\$89,675,629</b> |       | <b>\$98,875,159</b> |       | <b>\$97,359,013</b> |       | <b>\$92,150,341</b> |       |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|--|---------|---------|---------|---------|
|  | 59.3%   | 60.9%   | 71.8%   | 72.3%   |



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| Student Instructional Category            | Account   | FY 2001             | FY 2006             | FY 2010             | FY 2011             | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>       |   |                     |                     |                     |                     |                  |                 |                 |
|   | 11050 Regular Programs; Full Day Kindergarten   |                     | \$447,564           | \$1,168,751         | \$1,596,288         |                  | 257%            | 37%             |
|   | 11100 Regular Programs; Elementary  | \$11,443,022        | \$11,392,972        | \$15,084,178        | \$15,363,136        | 34%              | 35%             | 2%              |
|   | 11200 Regular Programs; Middle/Junior High  | \$4,513,664         | \$4,800,778         | \$6,970,355         | \$7,773,140         | 72%              | 62%             | 12%             |
|   | 11300 Regular Programs; High School   | \$5,911,030         | \$6,161,940         | \$8,704,694         | \$9,314,059         | 58%              | 51%             | 7%              |
|   | 11430 Vocational Education; Distributive Education  | \$107,065           | \$112,585           | \$66,074            | \$65,177            | -39%             | -42%            | -1%             |
|   | 11510 Vocational Education; Cooperative Education   | \$129,104           | \$100,908           | \$10,759            |                     | -100%            | -100%           | -100%           |
|   | 11520 Vocational Education; Area School Participation   | \$2,479,126         | \$2,653,963         |                     |                     | -100%            | -100%           |                 |
|   | 11590 Other Vocational Education Programs   | \$1,418,866         | \$961,666           | \$1,550,593         | \$1,345,596         | -5%              | 40%             | -13%            |
|   | 11610 Regular Programs; Alternative Education Programs; Elementary  |                     |                     | \$340,902           | \$714,316           |                  |                 | 110%            |
|   | 11910 Other Regular Programs; Competency Testing  | \$486,403           | \$658,230           | \$6,881,707         | \$5,526,030         | > 500%           | > 500%          | -20%            |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$125,957           | \$248,868           | \$219,676           | \$99,303            | -21%             | -60%            | -55%            |
|   | 12210 Mental Disabilities; Mild Mental Disabilities   | \$563,832           | \$1,179,750         | \$843,799           | \$998,275           | 77%              | -15%            | 18%             |
|   | 12220 Mental Disabilities; Moderate Mental Disabilities   | \$326,866           | \$223,457           | \$585,241           | \$558,819           | 71%              | 150%            | -5%             |
|   | 12230 Mental Disabilities; Severe Mental Disabilities   | \$170,640           | \$81,485            | \$92,925            | \$92,976            | -46%             | 14%             | 0%              |
|   | 12310 Physical Impairment; Orthopedic Impairment  | \$49,589            | \$79,597            |                     |                     | -100%            | -100%           |                 |
|   | 12320 Physical Impairment; Multiple Disabilities  | \$39,028            | \$6,905             |                     |                     | -100%            | -100%           |                 |
|   | 12330 Physical Impairment; Visual Impairment  | \$2,096             |                     | \$33,107            | \$40,091            | > 500%           |                 | 21%             |
|   | 12340 Physical Impairment; Hearing Impairment   | \$157,477           | \$46,285            | \$57,933            | \$58,910            | -63%             | 27%             | 2%              |
|   | 12350 Physical Impairment; Homebound  | \$101,081           | \$37,299            | \$44,758            | \$55,964            | -45%             | 50%             | 25%             |
|   | 12410 Emotional Disabilities; Emotional Disabilities; Full Time   | \$372,225           | \$323,063           | \$498,742           | \$491,000           | 32%              | 52%             | -2%             |
|   | 12510 Culturally Different; Communication Disorders   | \$435,954           | \$569,900           | \$613,892           | \$571,063           | 31%              | 0%              | -7%             |
|   | 12520 Culturally Different; Compensatory  |                     | \$459               |                     |                     |                  | -100%           |                 |
|   | 12610 Learning Disability   | \$953,633           | \$1,115,642         | \$1,267,416         | \$1,162,502         | 22%              | 4%              | -8%             |
|   | 12710 Equal Opportunity At Risk   | \$588,187           | \$60,291            | \$445,269           | \$307,425           | -48%             | 410%            | -31%            |
|   | 12810 Special Education Preschool   | \$729,290           | \$625,431           | \$871,720           | \$772,126           | 6%               | 23%             | -11%            |
|   | 12900 Other Special Programs  | \$918,729           | \$1,346,917         | \$4,350,028         | \$4,270,583         | 365%             | 217%            | -2%             |
|   | 13100 Adult/Continuing Education Programs; Adult Basic Education  | \$218,806           |                     | \$56,030            |                     | -100%            |                 | -100%           |
|   | 13200 Adult/Continuing Education Programs; Advanced Adult Education   | \$342,725           | \$412,130           | \$445,786           | \$452,614           | 32%              | 10%             | 2%              |
|   | 13300 Adult/Continuing Education Programs; Occupational Programs  | \$54,483            |                     |                     |                     | -100%            |                 |                 |
|   | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program                           | \$285,759           | \$310,481           | \$107,776           | \$178,827           | -37%             | -42%            | 66%             |
|   | 14100 Summer School Programs; Elementary  | \$84,894            | \$1,896             | \$57,560            | \$12,199            | -86%             | > 500%          | -79%            |
|   | 14200 Summer School Programs; Middle/Junior High School   |                     |                     | \$21,085            | \$10,470            |                  |                 | -50%            |
|   | 14300 Summer School Programs; High School   | \$116,434           | \$113,998           | \$112,417           | \$76,001            | -35%             | -33%            | -32%            |
|   | 16100 Remediation Testing   | \$596,228           | \$135,128           | \$135,248           | \$138,702           | -77%             | 3%              | 3%              |
|   | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                                     |                     |                     | \$805,288           | \$3,802             |                  |                 | -100%           |
|   | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)         |                     |                     | \$585,373           | \$553,815           |                  |                 | -5%             |
|   | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements             |                     |                     | \$6,908,530         | \$4,581,564         |                  |                 | -34%            |
|   | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other                     |                     | \$2,030,478         |                     |                     |                  | -100%           |                 |
|   | 17900 Payments to Other Governmental Units Within State; Other  | \$3,236             |                     |                     |                     | -100%            |                 |                 |
|   | 22110 Improvement of Instruction; Service Area Direction  | \$1,439,762         | \$1,244,884         | \$2,300,893         | \$1,948,411         | 35%              | 57%             | -15%            |
|   | 22120 Improvement of Instruction; Instruction and Curriculum Development                                      | \$20,010            | \$2,719             | \$4,209             |                     | -100%            | -100%           | -100%           |
|   | 22130 Improvement of Instruction; Instructional Staff Training  | \$3,101             |                     | \$33,829            | \$27,904            | > 500%           |                 | -18%            |
|   | 22190 Improvement of Instruction; Other Improvement of Instructional Services                                 | \$7,824             | \$527               | \$26,084            | \$18,036            | 131%             | > 500%          | -31%            |
|   | 22210 Library/Media Services; Service Area Direction  |                     | \$1,910             | \$272,692           | \$224,541           |                  | > 500%          | -18%            |
|   | 22220 Library/Media Services; School Library  | \$589,038           | \$509,077           | \$550,375           | \$714,900           | 21%              | 40%             | 30%             |
|   | 22230 Library/Media Services; Audiovisual   | \$54,049            |                     |                     |                     | -100%            |                 |                 |
|   | 22240 Library/Media Services; Educational Television  | \$97,601            |                     |                     |                     | -100%            |                 |                 |
|   | 22250 Library/Media Services; Computer Assisted Instruction Services  |                     | \$22                |                     |                     |                  | -100%           |                 |
|   | 22350 Instruction, Related Technology; Systems Operations   |                     |                     | \$245,589           | \$273,708           |                  |                 | 11%             |
|   | 22360 Instruction, Related Technology; Network Support  |                     | \$462,258           | \$448,822           | \$590,163           |                  | 28%             | 31%             |
|   | 22370 Instruction, Related Technology; Hardware Maintenance and Support                                       |                     |                     | \$566,188           | \$359,810           |                  |                 | -36%            |
|   | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel |                     |                     | \$2,106             | \$5,468             |                  |                 | 160%            |
|   | 22900 Other Support Service, Instructional Staff  |                     |                     | \$34,085            | \$13,294            |                  |                 | -61%            |
|   | 25570 Textbooks for Rent or Resale; Materials and Supplies  | \$20,000            |                     |                     |                     | -100%            |                 |                 |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$1,759,029         | \$2,260,120         |                     |                     |                  |                 |                 |
| <b>Student Academic Achievement Total</b> |   | <b>\$37,715,848</b> | <b>\$40,721,584</b> | <b>\$64,422,486</b> | <b>\$61,361,008</b> | <b>63%</b>       | <b>51%</b>      | <b>-5%</b>      |

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|--|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Instructional Support</b>       |   |                     |                     |                     |                     |                  |                 |                 |
|  | 21110 Attendance and Social Work Services; Service Area Direction                           | \$87,226            | \$12,951            |                     |                     | -100%            | -100%           |                 |
|  | 21120 Attendance and Social Work Services; Attendance Services                              | \$50,601            |                     |                     |                     | -100%            |                 |                 |
|  | 21130 Attendance and Social Work Services; Social Work Services                             | \$50,602            | \$63,688            |                     |                     | -100%            | -100%           |                 |
|  | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services        | \$2,855             | \$2,840             |                     |                     | -100%            | -100%           |                 |
|  | 21210 Guidance Services; Service Area Direction   | \$2,366             | \$64,474            | \$61,060            | \$1,130             | -52%             | -98%            | -98%            |
|  | 21220 Guidance Services; Counseling Services  | \$759,656           | \$946,317           | \$1,037,476         | \$1,276,001         | 68%              | 35%             | 23%             |
|  | 21240 Guidance Services; Information Services   | \$205,565           |                     |                     |                     | -100%            |                 |                 |
|  | 21310 Health Services; Service Area Direction   | \$3,586             | \$3,280             |                     |                     | -100%            | -100%           |                 |
|  | 21320 Health Services; Medical Services   | \$29,808            | \$49,814            | \$51,447            | \$34,807            | 17%              | -30%            | -32%            |
|  | 21340 Health Services; Nurse Services   | \$536,420           | \$577,065           | \$714,257           | \$727,947           | 36%              | 26%             | 2%              |
|  | 21420 Psychological Testing   | \$215,976           | \$233,574           | \$169,306           | \$160,817           | -26%             | -31%            | -5%             |
|  | 21810 Special Education Administration; Service Area Direction                              | \$325,981           | \$382,019           | \$619,579           | \$487,559           | 50%              | 28%             | -21%            |
|  | 21890 Special Education Administration; Other Special Education Administration              | \$49,414            |                     | \$66,388            | \$131,689           | 167%             |                 | 98%             |
|  | 21910 Other Support Services, Students; Service Area Direction                              |                     | \$10,600            | \$5,435             | \$8                 |                  | -100%           | -100%           |
|  | 24100 Office of The Principal   | \$2,484,439         | \$2,151,349         | \$2,782,313         | \$2,438,343         | -2%              | 13%             | -12%            |
|  | 24900 Other Support Services, School Administration   | \$145               |                     |                     |                     | -100%            |                 |                 |
| <b>Student Instructional Support Total</b> |   | <b>\$4,804,640</b>  | <b>\$4,497,971</b>  | <b>\$5,507,260</b>  | <b>\$5,258,301</b>  | <b>9%</b>        | <b>17%</b>      | <b>-5%</b>      |
| <b>Overhead and Operational</b>            |   |                     |                     |                     |                     |                  |                 |                 |
|  | 23110 Board of Education; Service Area Direction  | \$132,683           | \$557               | \$27,028            | \$25,959            | -80%             | > 500%          | -4%             |
|  | 23120 Board of Education; Service Area Assistants   | \$16,330            | \$13,853            |                     |                     | -100%            | -100%           |                 |
|  | 23150 Board of Education; Legal Services  | \$16,970            | \$23,138            | \$23,901            | \$59,186            | 249%             | 156%            | 148%            |
|  | 23160 Board of Education; Promotion Expenses  | \$3,901             | \$2,219             | \$9,088             | \$23,162            | 494%             | > 500%          | 155%            |
|  | 23190 Board of Education; Other Governing Body Services                                     | \$803               |                     | \$2,553             |                     | -100%            |                 | -100%           |
|  | 23210 Executive Administration; Office of The Superintendent                                | \$309,028           | \$533,997           | \$592,835           | \$419,400           | 36%              | -21%            | -29%            |
|  | 23220 Executive Administration; Community Relations   | \$59,915            | \$38,453            | \$50,927            | \$50,065            | -16%             | 30%             | -2%             |
|  | 25110 Fiscal Services; Office of The Business Manager                                       | \$158,143           | \$133,908           | \$312,750           | \$205,982           | 30%              | 54%             | -34%            |
|  | 25150 Fiscal Services; Payroll Services   | \$35,016            | \$39,506            | \$49,484            | \$60,683            | 73%              | 54%             | 23%             |
|  | 25160 Fiscal Services; Financial Accounting   | \$51,938            | \$59,805            | \$94,863            | \$95,135            | 83%              | 59%             | 0%              |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$9,159             |                     | \$76                | \$238               | -97%             |                 | 212%            |
|  | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing                        | \$44,467            | \$54,182            | \$54,834            | \$45,757            | 3%               | -16%            | -17%            |
|  | 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing      | \$26,626            | \$27,205            | \$37,744            | \$38,935            | 46%              | 43%             | 3%              |
|  | 25300 Printing, Publishing, and Duplicating Services  | \$69,225            | \$74,458            |                     |                     | -100%            | -100%           |                 |
|  | 25400 Planning, Research, Development and Evaluation  | \$2,790             | \$2,692             |                     |                     | -100%            | -100%           |                 |
|  | 25790 Personnel Services; Other Professional Services                                       |                     |                     | \$446,911           | \$450,462           |                  |                 | 1%              |
|  | 25890 Other Technology Services   | \$7,650             | \$670               |                     |                     | -100%            | -100%           |                 |
|  | 25920 Ditch Assessments   | \$288               | \$467               | \$13,833            |                     | -100%            | -100%           | -100%           |
|  | 25990 Other Support Services, Central   | \$8,851,524         | \$11,013,770        |                     |                     | -100%            | -100%           |                 |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$6,086,358         | \$6,598,592         | \$6,803,974         | \$6,101,538         | 0%               | -8%             | -10%            |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$396,896           | \$364,670           | \$294,479           | \$222,704           | -44%             | -39%            | -24%            |
|  | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$2,735             | \$3,218             |                     |                     |                  |                 |                 |
|  | 26499 2007 Account Code - Other   | \$67,834            |                     |                     |                     |                  |                 |                 |
|  | 26600 Operation and Maintenance of Plant Services; Security Services                        | \$319,162           | \$309,963           | \$340,375           | \$333,299           | 4%               | 8%              | -2%             |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$166,668           | \$401,197           | \$368,096           | \$347,368           | 108%             | -13%            | -6%             |
|  | 27010 Student Transportation; Service Area Direction  | \$76,803            | \$368,009           | \$249,670           | \$324,756           | 323%             | -12%            | 30%             |
|  | 27100 Student Transportation; Vehicle Operation   | \$54,260            | \$26,437            | \$96,767            | \$93,791            | 73%              | 255%            | -3%             |
|  | 27200 Student Transportation; Monitoring Services   |                     | \$42,956            | \$170,400           |                     |                  | -100%           | -100%           |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$49,931            | \$115,001           | \$177,979           | \$94,010            | 88%              | -18%            | -47%            |
|  | 27400 Student Transportation; Purchase of School Buses                                      | \$74,996            |                     | \$266,903           | \$54,433            | -27%             |                 | -80%            |
|  | 27500 Student Transportation; Insurance on Buses  | \$9,164             | \$2,520             | \$7,332             |                     | -100%            | -100%           | -100%           |
|  | 27700 Student Transportation; Contracted Transportation Services                            | \$1,638,517         | \$2,350,689         | \$2,576,565         | \$2,330,616         | 42%              | -1%             | -10%            |
|  | 27900 Student Transportation; Other Student Transportation Services                         |                     |                     | \$10,000            |                     |                  |                 | -100%           |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$1,041,957         | \$1,176,409         | \$2,050,141         | \$2,112,543         | 103%             | 80%             | 3%              |
|  | 31400 Food Services Operations; Food Purchases  | \$1,219,454         | \$1,263,639         | \$1,229,282         | \$1,214,125         | 0%               | -4%             | -1%             |
| <b>Overhead and Operational Total</b>      |   | <b>\$21,001,192</b> | <b>\$25,042,179</b> | <b>\$16,358,790</b> | <b>\$14,704,149</b> | <b>-30%</b>      | <b>-41%</b>     | <b>-10%</b>     |

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|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Nonoperational</b>          |  |                     |                     |                     |                     |                  |                 |                 |
|                                | 33100 Community Service Operations; Direction of Community Services                                | \$110,916           | \$61,362            | \$85,755            | \$41,601            | -62%             | -32%            | -51%            |
|                                | 33200 Community Recreation   | \$21,475            | \$63,651            | \$64,126            | \$70,094            | 226%             | 10%             | 9%              |
|                                | 33300 Civic Services   | \$8,732             |                     | \$3,004             |                     | -100%            |                 | -100%           |
|                                | 33400 Athletic Coaches   | \$157,112           | \$183,900           | \$254,198           | \$232,999           | 48%              | 27%             | -8%             |
|                                | 33910 High School Band Uniforms  | \$121,368           |                     | \$2,615             | \$467               | -100%            |                 | -82%            |
|                                | 33940 Child Care Services  | \$4,803,883         | \$203,745           | \$237,325           | \$223,307           | -95%             | 10%             | -6%             |
|                                | 33990 Other Community Services; Other  | \$5,500             | \$286,573           | \$136,097           | \$35,631            | > 500%           | -88%            | -74%            |
|                                | 43000 Facilities Acquisition and Construction; Professional Services                               | \$284,801           | \$43,188            |                     |                     | -100%            | -100%           |                 |
|                                | 45100 Building Acquisition, Construction and Improvements  | \$2,007,673         | \$4,122,704         | \$1,876,043         | \$1,496,938         | -25%             | -64%            | -20%            |
|                                | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts                 | \$286,883           | \$286,883           |                     |                     | -100%            | -100%           |                 |
|                                | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees                  | \$510,031           | \$534,250           | \$298,148           | \$511,028           | 0%               | -4%             | 71%             |
|                                | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                        |                     | \$63,105            | \$12,723            | \$200,543           |                  | 218%            | > 500%          |
|                                | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                      |                     | \$8,000             |                     |                     |                  | -100%           |                 |
|                                | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment               | \$1,244,145         | \$625,616           | \$164,150           | \$81,126            | -93%             | -87%            | -51%            |
|                                | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction       | \$119,476           | \$75,345            |                     |                     | -100%            | -100%           |                 |
|                                | 51100 Debt Services; Principal on Debt; Bonds  |                     |                     | \$595,000           | \$620,000           |                  |                 | 4%              |
|                                | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt |                     | \$663,990           | \$69,424            | \$93,440            |                  | -86%            | 35%             |
|                                | 52100 Debt Services; Interest on Debt; Bonds   |                     |                     | \$167,401           | \$140,905           |                  |                 | -16%            |
|                                | 52200 Debt Services; Interest on Debt; Temporary Loans   | \$110,050           | \$200,239           | \$56,236            | \$112,850           | 3%               | -44%            | 101%            |
|                                | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt  |                     | \$248,960           |                     |                     |                  | -100%           |                 |
|                                | 53100 Debt Services; Lease Rental; Buildings ; Principal   | \$3,608,485         | \$3,613,771         | \$3,907,901         | \$3,990,000         | 11%              | 10%             | 2%              |
|                                | 53150 Debt Services; Lease Rental; Buildings ; Interest  |                     |                     | \$3,134,041         | \$2,971,256         |                  |                 | -5%             |
|                                | 59200 Other Debt Services Obligations; Bank Fee  |                     |                     | \$189               |                     |                  |                 | -100%           |
|                                | 60700 Nonprogramed Charges; Scholarships   |                     |                     | \$6,100             | \$4,700             |                  |                 | -23%            |
| <b>Nonoperational Total</b>    |  | <b>\$13,400,530</b> | <b>\$11,285,283</b> | <b>\$11,070,476</b> | <b>\$10,826,884</b> | <b>-19%</b>      | <b>-4%</b>      | <b>-2%</b>      |
| <b>Prorated By Fund</b>        |  |                     |                     |                     |                     |                  |                 |                 |
|                                | 26491 2007 Account Code - PERF   | \$1,043,351         | \$845,882           |                     |                     |                  |                 |                 |
|                                | 26492 2007 Account Code - Social Security  | \$3,224,232         | \$3,228,904         |                     |                     |                  |                 |                 |
|                                | 26493 2007 Account Code - Workmen's Compensation   | \$181,279           | \$280,454           |                     |                     |                  |                 |                 |
|                                | 26494 2007 Account Code - Group Insurance  | \$8,279,710         | \$12,941,737        |                     |                     |                  |                 |                 |
|                                | 26496 2007 Account Code - Unemployment Compensation  | \$24,848            | \$31,165            |                     |                     |                  |                 |                 |
| <b>Prorated By Fund Total</b>  |  | <b>\$12,753,419</b> | <b>\$17,328,142</b> |                     |                     |                  |                 |                 |